

**EXHIBIT B**

This information is being provided in connection with the Affidavit of PATRICK N. KARPEN in Support of the Application for Order Authorizing the Retention and Employment of KPMG LLP as Tax and Transaction Services Advisors to the Debtors. KPMG LLP currently performs (or has previously performed) accounting, tax advisory or consulting services, in matters unrelated to this Chapter 11 case, for the following entities, or has connections or relationships with the following entities:

**A.1. Debtors**

ASEC Manufacturing General Partnership  
ASEC Sales General Partnership  
Aspire, Inc.  
Delco Electronics Overseas Corporation  
Delphi Automotive Systems (Holding), Inc.  
Delphi Automotive Systems Global (Holding), Inc.  
Delphi Automotive Systems Human Resources LLC  
Delphi Automotive Systems International, Inc.  
Delphi Automotive Systems Korea, Inc.  
Delphi Automotive Systems LLC  
Delphi Automotive Systems Overseas Corporation  
Delphi Automotive Systems Risk Management Corp.  
Delphi Automotive Systems Services LLC  
Delphi Automotive Systems Tennessee, Inc.  
Delphi Automotive Systems Thailand, Inc.  
Delphi China LLC  
Delphi Connection Systems  
Delphi Diesel Systems Corp.  
Delphi Electronics (Holding) LLC  
Delphi Foreign Sales Corporation  
Delphi Integrated Service Solutions, Inc.  
Delphi International Holdings Corp.  
Delphi International Services, Inc.  
Delphi Liquidation Holding Company  
Delphi LLC  
Delphi Mechatronic Systems, Inc.  
Delphi Medical Systems Colorado Corporation  
Delphi Medical Systems Corporation  
Delphi Medical Systems Texas Corporation  
Delphi NY Holdings Corporation  
Delphi Services Holding Corporation  
Delphi Technologies, Inc.  
DREAL, Inc.  
Environmental Catalysts, LLC  
Exhaust Systems Corporation  
Packard Hughes Interconnect Company  
Specialty Electronics, Inc.  
Specialty Electronics International Ltd.

**A.2. Affiliates and Non-Debtor Subsidiaries**

AMBRAKE Corporation  
Ambrake GP, Inc.  
Ambrake Manufacturing, Ltd.  
CEI Co., Ltd.  
Delco Electronics LLC

**EXHIBIT B**

Delphi Automotive Systems - Ashimori LLC  
Delphi Furukawa Wiring Systems LLC  
Delphi Receivables LLC  
Delphi Trust I  
Delphi Trust II  
Delphi Trust III  
Delphi Trust IV  
EnerDel, Inc.  
HE Microwave LLC  
InPlay Technologies, Inc.  
MobileAria, Inc.  
PBR Knoxville L.L.C.  
BlueStar Battery Systems International Corp.  
Daewoo Motor Co., Ltd.  
Delphi Calsonic Compressors, S.A.S.  
Delphi de Mexico, S.A. de C.V.  
Grundig Car InterMedia System GmbH  
Alambrados y Circuitos Eléctricos, S.A. de C.V.  
Arcomex S.A. de C.V.  
Arneses Electricos Automotrices, S.A. de C.V.  
AS Catalizadores Ambientales S.A. de C.V.  
ASEC Manufacturing (Thailand) Ltd.  
ASEC Private Limited  
Ashimori Industry Co., Ltd.  
Autoensambles y Logistica, S.A. de C.V.  
Beijing Delphi Technology Development Company, Ltd.  
Beijing Delphi Wan Yuan Engine Management Systems Company, Ltd.  
BGMD Servicios Automotivos Ltda.  
Bujias Mexicanas, S.A. de C.V.  
Cablana, S.L  
Calsonic Harrison Co., Ltd.  
Centro Técnico Herramental, S.A. de C.V.  
Closed Joint Stock Company PES/SCC  
Controladora Chihuahuense, S. de R.L. de C.V.  
Controladora de Alambrados y Circuitos Eléctricos, S. de R.L. de C.V. (Mexico)  
Controladora de Alambrados y Circuitos, S. de R.L. de C.V. (Mexico)  
Controladora de Rio Brave, S. de R.L. de C.V. (Mexico)  
Controladora Vesfron, S. de R.L. de C.V. (Mexico)  
Cordaflex Espana, S.A. (Spain)  
Cordaflex, S.A. de C.V. (Mexico)  
Daehan Electronics Yantai Co., Ltd. (Peoples Republic of China)  
Daesung Electric Co., Ltd. (Korea)  
Del Tech Co., Ltd. (Korea)  
Delphi (China) Technical Centre Co. Ltd. (Peoples Republic of China)  
Delphi Administración, S.A. de C.V. (Mexico)  
Delphi Alambrados Automotrices, S.A. de C.V. (Mexico)  
Delphi Automotive Systems - Portugal S.A. (Portugal)  
Delphi Automotive Systems (China) Holding Company Limited (Peoples Republic of China)  
Delphi Automotive Systems (Netherlands) B.V. (Netherlands)  
Delphi Automotive Systems (Thailand) Ltd. (Thailand)  
Delphi Automotive Systems Australia Ltd. (Australia)  
Delphi Automotive Systems Cinq SAS (France)  
Delphi Automotive Systems Deutschland Verwaltungs GmbH (Federal Republic of Germany)  
Delphi Automotive Systems do Brasil Ltda. (Brazil)  
Delphi Automotive Systems Espana S.L. (Spain)

**EXHIBIT B**

Delphi Automotive Systems Holding GmbH (Austria)  
Delphi Automotive Systems Huit SAS (France)  
Delphi Automotive Systems Japan, Ltd. (Japan)  
Delphi Automotive Systems Limited Sirketi (Turkey)  
Delphi Automotive Systems Luxembourg S.A. (Luxembourg)  
Delphi Automotive Systems Maroc (Morocco)  
Delphi Automotive Systems Neuf SAS (France)  
Delphi Automotive Systems Philippines, Inc. (Philippines)  
Delphi Automotive Systems Private Ltd. (India)  
Delphi Automotive Systems Singapore Investments Pte. Ltd. (Singapore)  
Delphi Automotive Systems Singapore Pte Ltd. (Singapore)  
Delphi Automotive Systems Sweden AB (Sweden)  
Delphi Automotive Systems UK Limited (England and Wales)  
Delphi Automotive Systems Vienna GmbH (Austria)  
Delphi Automotive Systems, S.A. de C.V. (Mexico)  
Delphi Automotive Systems/Ashimori de Mexico, S.A. de C.V. (Mexico)  
Delphi Automotive Systems-Portugal S.A. (Portugal)  
Delphi Belgium N.V. (Belgium)  
Delphi Cableados, S.A. de C.V. (Mexico)  
Delphi Canada Inc. (Ontario)  
Delphi Catalyst South Africa (Proprietary) Limited (South Africa)  
Delphi Connection Systems - Tijuana, S.A. de C.V. (Mexico)  
Delphi Controladora, S.A. de C.V. (Mexico)  
Delphi Czech Republic, k.s. (Czech Republic)  
Delphi Daesung Wuxi Electronics Co., Ltd. (Peoples Republic of China)  
Delphi Delco Electronic Systems Suzhou Co., Ltd. (Peoples Republic of China)  
Delphi Delco Electronics de Mexico, S.A. de C.V. (Mexico)  
Delphi Delco Electronics Europe GmbH (Federal Republic of Germany)  
Delphi Deutschland GmbH (Federal Republic of Germany)  
Delphi Deutschland Technologies GmbH (Federal Republic of Germany)  
Delphi Diesel Body Systems Mexico, S.A. de C.V. (Mexico)  
Delphi Diesel Systems Corporativo IDSA, S.A. de C.V. (Mexico)  
Delphi Diesel Systems do Brasil Ltda. (Brazil)  
Delphi Diesel Systems France SAS (France)  
Delphi Diesel Systems Korea Ltd. (Korea)  
Delphi Diesel Systems Limited (England and Wales)  
Delphi Diesel Systems Pakistan (Private) Limited (Pakistan)  
Delphi Diesel Systems Pension Trustees Limited (England and Wales)  
Delphi Diesel Systems S.L. (Spain)  
Delphi Diesel Systems Service Mexico, S.A. de C.V. (Mexico)  
Delphi Electronic Suzhou Co. Ltd. (Peoples Republic of China)  
Delphi Ensemble de Cables y Componentes, S. de R.L. de C.V. (Mexico)  
Delphi France Holding SAS (France)  
Delphi France SAS (France)  
Delphi Harrison Calsonic, S.A. (France)  
Delphi Holding GmbH (Austria)  
Delphi Holding Hungary Asset Management Limited Liability Company (Hungary)  
Delphi Holdings Luxembourg S.ar.l. (Luxembourg)  
Delphi Insurance Limited (Ireland)  
Delphi Interior Systems de Mexico, S.A. de C.V. (Mexico)  
Delphi International Holdings Corporation Luxembourg S.C.S. (Luxembourg)  
Delphi Italia Automotive Systems S.r.l. (Republic of Italy)  
Delphi Korea Corporation (Korea)  
Delphi Lockheed Automotive Limited (England and Wales)  
Delphi Lockheed Automotive Pension Trustees Limited (England and Wales)  
Delphi Otomotiv Sistemleri Sanayi ve Ticaret Anonim Sirket (Turkey)  
Delphi Packard Austria GmbH & Co. KG (Austria)

**EXHIBIT B**

Delphi Packard Electric Sien Argentina S.A. (Argentina)  
Delphi Packard Electric (Malaysia) Sdn. Bhd. (Malaysia)  
Delphi Packard Electric Ceska Republika, S.R.O. (Czech Republic)  
Delphi Packard Electric Systems Company Ltd. (Peoples Republic of China)  
Delphi Packard España, SLU (Spain)  
Delphi Packard Hungary Kft (Hungary)  
Delphi Packard Romania SRL (Romania)  
Delphi Poland S.A. (Poland)  
Delphi Polska Automotive Systems Sp. z.o.o. (Poland)  
Delphi Saginaw Lingyun Drive Shaft Co., Ltd. (Peoples Republic of China)  
Delphi Saginaw Steering Systems UK Limited (England and Wales)  
Delphi Shanghai Dynamics and Propulsion Systems Co. Ltd. (Peoples Republic of China)  
Delphi Sistemas de Energia, S.A. de C.V. (Mexico)  
Delphi Slovensko s.r.o. (Slovak Republic)  
Delphi Tychy Sp. z.o.o. (Poland)  
Delphi-Calsonic Hungary Manufacturing Limited Liability Company (Hungary)  
Delphi-TVS Diesel Systems Ltd. (India)  
DEOC Pension Trustees Limited (England and Wales)  
Diavia Aire, S.A. (Spain)  
Electrotecnica Famar S.A.C.I.I.E. (Argentina)  
Famar do Brasil Comercio e Representacao Ltda. (Brazil)  
Famar Fuegoina, S.A. (Argentina)  
FUBA Automotive GmbH & Co. KG (Federal Republic of Germany)  
Gabriel de Mexico, S.A. de C.V. (Mexico)  
Grundig Sistemas de Electronica Lda., Portugal (Portugal)  
Holdcar S.A. (Argentina)  
Inmobiliaria Marlis, S.A. (Mexico)  
Inmuebles Wagon, S.A. (Mexico)  
Interessengemeinschaft fur Rundfunkschutzrechte GmbH Schutzrechtsverwertung & Co. KG (Federal Republic of Germany)  
Katcon, S.A. de C.V. (Mexico)  
KDAC (Thailand) Company Limited (Thailand)  
KDS Company, Ltd. (Korea)  
Korea Delphi Automotive Systems Corporation (Korea)  
Korea Technology Bank Network (Korea)  
Liverpool Branch of Delco Electronics Overseas Corporation  
Mecel AB (Sweden)  
Moscow Branch of Delphi Automotive Systems Overseas Corporation  
Noteco Comércio e Participacoes Ltda. (Brazil)  
NSK Ltd. (Japan)  
On Se Telecom Co. Ltd. (Korea)  
P.T. Delphi Automotive Systems Indonesia (Indonesia)  
Packard Korea Incorporated (Korea)  
Productos Delco de Chihuahua, S.A. de C.V. (Mexico)  
Promotora de Partes Electricas Automotrices S.A. de C.V. (Mexico)  
PROSTEP AG (Federal Republic of Germany)  
Provedora de Electricidad de Occidente, S.A. de C.V. (Mexico)  
Qingdao Daesung Electronic (Peoples Republic of China)  
Qingdao Daesung Electronic  
Rio Bravo Eléctricos, S.A. de C.V. (Mexico)  
Shanghai Delco Electronics & Instrumentation Co., Ltd. (Peoples Republic of China)  
Shanghai Delphi Automotive Air-conditioning Systems Co., Ltd. (Peoples Republic of China)  
Shanghai Delphi Emission Control Systems Company, Ltd. (Peoples Republic of China)  
Shanghai-Delphi Automotive Door Systems Co., Ltd. (Peoples Republic of China)  
Shengyang Huali Automotive Air-conditioning Co. Ltd. (Peoples Republic of China)

**EXHIBIT B**

Sistemas Electricos y Conmutadores, S.A. de C.V. (Mexico)  
Speciality Electronics (Singapore) Pte Ltd. (Singapore)  
Taiwan Representative Office of Delphi Automotive Systems International, Inc. (Peoples Republic of China)  
TECCOM GmbH (Federal Republic of Germany)  
TecDoc Information Systems GmbH (Federal Republic of Germany)  
Termoelectrica del Golfo, S. de R.L. de C.V. (Mexico)  
Thailwil, Switzerland Branch of Delphi International Services, Inc.  
Unterstützungsgesellschaft der Kabelwerke Reinshagen GmbH (Federal Republic of Germany)  
Wuhan Shenlong Automotive Air-conditioning Co. Ltd. (Peoples Republic of China)  
Yeon Kyung Electronics Co., Ltd. (Korea)

**B. Former Officers and Directors (For the Past Three Years)**

Andrew Brown, Jr.  
Bette M. Walker  
Brian P. O'Neill  
David J. Jones  
John D. Opie  
Jose Maria Alapont  
R. David Nelson  
Richard Brown  
Robert C. Walker  
Robert Katz, Esq.  
Robert S. Miller Jr.  
Roger S. Penske

**C. All Lenders (including Current and Former Agents Under Credit Facilities and Their Counsels and Financial Advisors)**

A3 Funding LP  
ABN AMRO Bank N.V.  
American Express Certificate Company  
AMMC CLO III, Limited  
AMMC CLO IV, Limited  
Aslan Capital Master Fund, LP  
Atlas Capital Funding, Ltd.  
Atrium IV  
Aurum CLO 2002-1 Ltd  
Australia and New Zealand Bank Group  
Banca Nazionale Del Lavoro SpA, New  
Banco Bilbao Vizcaya Argentaria, S  
Banco Santander Central Hispano S.A.  
Bank of China Luxembourg SA  
Bank of New York  
Bank of Nova Scotia  
Bank of Tokyo Mitsubishi Company  
Barclays Bank PLC  
Bear Stearns Investment Products  
Black Diamond Offshore Limited  
Blue Square Funding Ltd. Series 3  
BNP Paribas

**EXHIBIT B**

Bryn Mawr CLO, Ltd  
Callidus Debt Partners CDO Fund I  
Canpartners Investments IV LLC  
Canyon Capital  
CapitalSource Finance LLC  
Cargill Financial Services Intl. Inc.  
Castle Hill III CLO, Limited  
Castle Hill II-Ingots, Ltd.  
Castle I-Ingots, Ltd.  
Celerity CLO Ltd  
Citadel Hill 2000 Ltd.  
Citibank N.A.  
Citicorp USA Inc.  
Citigroup Financial Products Inc.  
Comerica Bank Michigan  
Commerzbank Aktiengesellschaft New  
Credit Industriel et Commercial  
Credit Suisse, New York & Cayman Islands  
CSAM Funding IV  
C-Squared CDO Ltd.  
Cypresstree Claif Funding LLC  
D.K. Acquisition Partners, L.P.  
Deutsche Bank AG  
Diversified Investors High Yield  
ELF Funding Trust I  
Employers Insurance of Wausau  
Flagship CLO  
Fifth Third Bank, Eastern Michigan  
Fortis Bank SA NV Cayman Island Branch  
Galaxy CLO 2003-1, Ltd.  
Galaxy III CLO, Ltd.  
Galaxy IV CLO, Ltd.  
Galaxy V CLO, Ltd.  
General Electric Capital Corporation  
Gleneagles CLO Ltd.  
Goldman Sachs Credit Partners L.P.  
Gulf Stream - Compass CLO 2004-1, Ltd.  
Gulf Stream - Compass CLO 2005-1, Ltd.  
HBK Master Fund L.P.  
IDS Life Insurance Company  
ING Capital LLC  
ING Investment Management CLO I, Ltd.  
ING Prime Rate Trust  
ING Senior Income Fund  
Investors Bank and Trust Co  
Katonah II, Ltd.  
Katonah III, Ltd.  
Katonah IV, Ltd.  
KeyBank National Association  
KKR Financial CLO 2005-1, Ltd.  
KZH Pondview LLC

**EXHIBIT B**

KZH Soleil LLC  
KZH Soleil-2 LLC  
Lehman Commercial Paper, Inc.  
LibertyView Loan Fund, LLC  
Lincoln National Life Insurance Co.  
Lispenard Street Credit (Master)  
Market Square CLO Ltd.  
Metropolitan West High Yield Bond  
Metropolitan West Strategic Income  
Mizuho Corporate Bank Ltd. fka DKB  
Mountain Capital CLO II Ltd.  
Mountain Capital CLO IV, Ltd.  
National City Bank  
Oak Hill Credit Alpha Fund (Offshore)  
Oak Hill Credit Alpha Fund LP  
Oak Hill Credit Partners I, Limited  
Oak Hill Credit Partners II, Limited  
Oak Hill Credit Partners III, Limited  
Oak Hill Credit Partners IV, Limited  
Oak Hill Securities Fund II, L.P.  
Oak Hill Securities Fund, L.P.  
OCM High Yield Plus Fund LP  
Octagon Investment Partners IV, Ltd  
Octagon Investment Partners V, Ltd.  
Octagon Investment Partners VI, Ltd  
Octagon Investment Partners VII, Ltd  
PIMCO Floating Income Fund  
PIMCO Floating Rate Income Fund  
PIMCO Floating Rate Strategy Fund  
PIMCO High Yield Fund  
Pioneer Floating Rate Trust  
PNC Bank, N.A.  
Principal Life Insurance Company  
Prospect Funding I, LLC  
Protective Life Insurance Company  
Putnam Floating Rate Income Fund  
Putnam High Yield Advantage Fund  
Putnam High Yield Trust  
Putnam Variable Trust High Yield Fund  
Q Funding III LP  
Quadrangle Master Funding Ltd  
Quattro Distressed Opportunity Fund  
Quattro Fund Ltd  
Quattro Multi-Strategy Master Fund  
R2 Top Hat, Ltd.  
Salomon Brothers Variable Rate  
Satellite Senior Income Fund II  
Satellite Senior Income Fund, LLC  
Saturn Trust  
SEI Institutional Managed TST  
Seneca Capital, L.P.

**EXHIBIT B**

Sequils Ing I, Ltd.  
Simpson Thacher & Bartlett LLP  
SMBC MVI SPC  
Societe Generale SA New York  
Special Situations Investing Group  
SRI Fund LP  
Stanfield Arbitrage CDO, Ltd.  
Stanfield Bristol CLO, LTD.  
Stanfield Carrera CLO, Ltd.  
Stanfield Vantage CLO Ltd.  
Sumitomo Mitsui Banking Corporation  
SunTrust Bank Atlanta  
TCW Select Loan Fund, Limited  
TCW Senior Secured Loan Fund LP  
The Foothill Group Incorporated  
The Hartford Floating Rate Fund  
The Royal Bank of Scotland PLC  
Thrivent High Yield Fund  
Thrivent High Yield Fund II  
Thrivent High Yield Portfolio  
Thrivent High Yield Portfolio II  
TRS Callisto LLC  
TRS Leda LLC  
TRS Thebe LLC  
UBS Loan Finance LLC  
UFJ Bank Limited  
Vulcan Ventures, Inc.  
Wells Capital Management-12831400  
Wells Capital Management-13702900  
Wells Capital Management-13823100  
Wells Capital Management-13923602  
Wells Capital management-14945000  
Wells Capital Management-16017000  
Wells Capital Management-16463700  
Wells Capital Management-16896700  
Wells Capital Management-16959700  
Wells Capital Management-17299500  
Western Asset Floating Rate

**D. Insurers**

Cole Managed Vision  
Saturn Trust  
Special Situations Investing Group  
ACE American Insurance Company  
ACE Insurance Co.  
ACE USA  
AIG Excess Casualty, N.A. (Lexington)  
AIG Worldsource  
Allianz  
Allied World Assurance Company, Ltd.  
Amerada Hess Corporation



**EXHIBIT B**

American Home Assurance Co. (AIMA)  
AON  
Arch Insurance (Bermuda) Limited  
Arch Insurance Group  
AWAC  
AXIS  
Axis Reinsurance Company  
Chubb Custom Insurance  
Chubb Specialty Insurance  
CNA Financial Insurance  
CNA Insurance Companies  
Columbia Casualty Company (CNA)  
Continental Casualty Co. (CNA)  
Coral Energy Resources, L.P.  
East Ohio Gas Co.  
Federal Ins. Co. (Chubb)  
GEP  
Great American  
Gulf Underwriters Insurance Company  
Hannover Re  
Hanseatic Insurance Company (Bermuda) Ltd.  
HDI  
Indiana Gas Company  
IRI  
Lexington Insurance Company (AIG American International Companies)  
Liberty Mutual  
Lloyds of London  
Marsh USA, Inc. (Broker)  
National Union Fire Ins. Co. (AIG)  
National Union Fire Insurance Company of Pitts., PA (AIG American International Companies)  
Sequent Energy Services  
St. Paul (Bermuda), Ltd.  
St. Paul Fire & Marine Insurance Company  
Starr Excess Liability Insurance International Limited  
Swiss Re Insurance Company Ltd.  
Tokio Marine  
Twin City Fire (Hartford)  
UGI Energy Services  
United States Aviation Insurance Group (USAIG and others)  
USAIG  
Vectren Energy  
XL U.S..  
Zurich American Insurance Company

**E. Professionals (Attorneys, accountants, investment bankers, consultants for the past three years) [Excluding those Professionals that Charge less than \$100,000.00 in Annual Fees]**

AIT GROUP  
Ariba

**EXHIBIT B**

ASI (American Suppliers Institute)  
ASI Consulting Group LLC  
ASI LLC  
ASI, Shainin (ICIM)  
AT Kearney  
AVL North America Inc  
Baker & Daniels  
Baker & McKenzie LLP  
Baker Botts LLP  
Balch & Bingham LLP  
Burson Marsteller  
Butzel, Long  
Carquest  
Clark Consulting  
CSFB  
Danzas AEI Customs Brokerage Services  
Danzas AEI International  
Dave Trella/Menlo Logistics  
Deloitte Touche Tohmatsu  
Dickinson Wright P.L.L.C. (Detroit, MI)  
Drinker Biddle & Reath – PA  
Dykema Gossett P.L.L.C.  
E&Y  
EDS  
ENSR Corporation  
Equis Corporation  
FedEx Trade Networks Transport and Brokerage, Inc  
Fleishman Hillard Japan, Inc.  
Foley & Lardner LLP  
Frost Brown Todd LLC  
FTI Consulting, Inc.  
Heller Ehrman White & McAuliffe  
Howard & Howard Attorneys, P.C.  
Hunton & Williams LLP  
Huron Consulting Services LLC  
Interchange Europe  
Interim  
Interim Healthcare Inc.  
Jefferson Wells  
Johnston Barton Proctor & Powell LLP  
Jones Day  
Jones Lang Lasalle Americas Inc  
LKF Associates  
McCarthy Tetrault LLP  
Moore Hansen & Sumner  
Morris, Nichols, Arsht & Tunnell  
Neal Gerber & Eisenberg, LLP  
Ohio State Univ.  
Panalpina, Inc.  
Parsons  
Paul Hastings Janofsky & Walker LLP

**EXHIBIT B**

Pepper Hamilton LLP  
Pillsbury Winthrop Shaw Pittman LLP  
PriceWaterhouseCoopers LLP  
Robert Half  
Russell Reynolds  
Saloman Smith Barney  
SAP Consulting  
Sapient  
Shearman & Sterling LLP  
Six Sigma Academy  
Skadden, Arps, Slate, Meagher & Flom LLP  
Spirax Sarco  
Squire, Sanders & Dempsey, L.L.P.  
Stout Risius Ross  
Summit Energy Services Inc  
Tatum Partners  
TBM  
Thompson, Hine & Flory, LLP  
Towers Perrin  
TPI  
UBS  
Watkins Ludlam Winter & Stennis, P.A.  
Watson Wyatt & Company  
Wood, Herron & Evans, L.L.P.  
Xpedex  
Young & Rubicam, Inc.

**F. Parties to Litigation and their counsel (for claims of at least \$500,000)**

ESS, Inc.  
Lockheed Martin Corp.  
AFL-CIO-CLC  
Allstate Insurance  
Alternative Resource, Inc.  
AM General Steering Gear  
American Electronics Components (AEC)  
APC and Sundram  
Apple  
Arnold & Porter  
ATT  
Automotive Technologies International, Inc.  
Automotive Technologies, Inc.  
Beck, Redden & Secrest  
Bentley Rolls-Royce  
Bishop, James Denson Sr.  
BMC Holding Corporation  
BorgWarner Turbo Systems  
Brown, James Lee  
Building Materials Holding Corporation  
Cadillac  
Campbell, Robert R.

**EXHIBIT B**

Chadbourne & Parke LLP  
Citibank Texas, National Association  
Cohen, Milstein, Hausfeld & Toll, P.L.L.C.  
Compliance Counsel, Lear Corporation  
Corvette  
Covington & Burling  
CSX Realty Development  
Custom Energy, L.L.C.  
CWI  
DaimlerChrysler Corporation., US  
Dana Corp Sealing Division  
David A. Hodges, Esq.  
Delco Remy America (DRA)  
Denso Corporation  
DMS NA  
DSL  
Eaton Corporation  
Edwards, William P.  
Eftec North America, LLC  
Ellis, Peter  
Epsilon  
ESS, Inc.  
Faurecia Exhaust Sys Inc.  
Financial Services of America, LLC  
Fleming, Joseph A.  
Fluor Corporation  
Furukawa Electric North America APD, Inc.  
General Motors Daewoo Auto and Technology  
General Motors' Discovery  
GM & International  
GM Daewoo  
GM DAT  
GM Epsilon  
GM Europe Opel  
Hagens Berman Sobol Shapiro  
Hahn Elastomer  
Harco Industrial Supply Inc  
Harco Industries, Inc.  
Hayes Lemmerz International Inc.  
Honeywell ACS Sensing & Control  
Hoover Precision Plastics  
Howrey LLP  
Howrey Simon Arnold & White, LLP  
HPI  
Hutchinson Seal  
ICG  
ICMS  
Invensys  
Irvine  
IUE/CWA Local 755  
Jenner & Block

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Keller Rohrback, L.L.P.  
Kenna Technical Services  
Kenna, William  
Kenneth Taylor  
Key Plastics  
Kostal of America, Inc.  
Kulinec, Charles Francis Jr.  
Land Rover  
Langston Sweet & Freese  
Lieff, Cabraser, Heiman & Bernstein, LLP  
Mahle Sistemas de Filtracion de Mex  
Marsh & McLennan Cos.  
MBUSI  
McGuire Woods  
MCI Telecommunications Corporation  
Metaldyne 2005 Contract  
Miller, Daniel A.  
Miro, Weiner & Kramer  
Molex Cost Recovery Disputes  
Morganite  
Morganite Incorporated Class Action  
MTD Technologies  
Much Shelist Freed Denenberg Ament & Rubenstein, P.C  
NBR  
O'Brien, Michael L.  
Opel  
Praxair Surface Technologies  
Quinn Emanuel Urquhart Oliver & Hedges, LLP  
Raphael, Naomi  
Reilly, Thomas A. Jr.  
Reynosa  
Rhodia Patent Assertion  
Richard Kowalski  
Robert Phillips  
Robins, Kaplan, Miller & Ciresi LLP  
Roetzel & Andress  
Saturn  
SCRC  
SEC  
SEC-MSC Software Corporation  
SEC-OPEB  
Siemens GEN III  
Siemens VDO Automotive Inc.  
Siemens VDO SA de CV  
SimmonsCooper, LLC.  
Simons, R Nicholas  
Smith, James O.  
Smith, Louis  
Smith, Mary  
SouthTrust Bank  
Spector Roseman & Kodroff, PC

**EXHIBIT B**

Squitieri & Fearon, LLP  
State of New York  
Steven E. Wilson  
Stites & Harbison, PLLC  
Taylor, Jonathan B.  
Tenneco Automotive Inc.  
Textron (Kautex)  
The Chamberlain Group, Inc.  
Thomas, Garvey, Garvey & Sciotti, P.C.  
Thompson & Knight  
Ticona  
Timken (Brazil)  
Toyota Motor North America, Inc.  
TRW Automotive Products  
TRW Dispute  
United States Attorney's Office, Southern District of Texas  
Valeo Electrical Systems, Inc.  
Valeo North American Corporate  
Valeo Switches and Detection Systems, Inc.  
Volvo  
Waste Management, Inc.  
Watkins Motor Lines  
Wechsler Harwood LLP  
Weitz & Luxenberg, P.C.  
Williams, Steven  
Wilson, Donna R.  
Wright, Eugene A  
York, Thomas Jr.  
Young, Lee  
Young, Michael S.

**G. Top 50 Creditors**

3M Co.  
Akebono Corporation - North America  
ALCOA  
Alps Automotive Inc.  
Alps Electric Co. Ltd.  
American Axle and Mfg Holdings Inc.  
Autoliv Inc.  
Beiersdorf AG  
Blackstone Capital Partners LLP  
Bosch Braking Systems Corp  
Bosch, Robert Stiftung Gmbg  
CIGNA Corporation  
Corning Inc  
Dana Corp.  
Delta  
Draka Holding NV  
Dura Automotive Systems Inc.  
EI Dupont de Nemours & Co. Inc.  
Flextronics International Asia-Pacific, Ltd.

**EXHIBIT B**

Freudenberg & Co. KG  
Fujitsu Ten Corporation  
General Electric Co. Inc.  
Hitachi Ltd.  
Illinois Tool Works Inc.  
Infineon Technologies AG  
Limar Realty Corp  
Merk Medco  
Molex Inc.  
Nan Ya Plastics Corp  
National Fire Insurance Company of Hartford  
Nec Corp.  
Norsk Hydro ASA  
Sequa Corp.  
Sharp Electronics Corp.  
Siemens AG  
State of Michigan  
State of Wisconsin  
Swatch Group SA, The  
TDK Corporation of America  
Texas Instruments  
Thyssenkrupp AG  
Timken Co, Inc.  
UHC  
Worthington Industries Inc

**H. Holders of 5% or More of Any Outstanding Equity  
Security of the Company**

Brandes Investment Partners, LLC  
Capital Group International, Inc.  
Capital Research and Management Company  
Dodge & Cox  
State Street Global Advisors

**I Record Noteholders Holding 5% or More of Any  
Outstanding Issuance of Notes of the Company**

Bear Sterns  
Citigroup  
First Clear  
Goldman Sachs  
Investors Bank  
Lehman Brothers  
Mellon Trust  
NFS LLC  
Pershing

**J. Indenture Trustees**

Bank One Trust Company N.A.  
First National Bank of Chicago  
J.P. Morgan Trust Company, N.A.

**EXHIBIT B**

**K. Underwriters of Securities Issued by the Company  
During the Past Three Years**

A.G. Edwards & Sons, Inc.  
ABN AMRO Incorporated  
Banc of America Securities LLC  
Barclays Capital Inc.  
BB&T Capital Markets, Inc.  
BNP Paribas Securities Corp  
Citigroup Global Markets Inc.  
Comerica Securities Inc.  
Credit Suisse First Boston LLC  
D.A. Davidson & Co.  
Deutsche Bank Securities Inc.  
Ferris, Baker Watts, Incorporated  
HSBC Securities Inc.  
J.P. Morgan Securities Inc.  
McDonald Investments Inc., a KeyCorp Company  
Merrill Lynch, Pierce, Fenner & Smith Incorporated  
Mesirow Financial, Inc.  
Morgan Stanley & Co. Incorporated  
Oppenheimer & Co. Inc.  
RBC Dain Rauscher Inc.  
Ryan Beck & Co.  
Samuel A. Ramirez & Company Inc.  
Scotia Capital Inc.  
SG Cowen Securities Corporation  
Southwest Securities, Inc.  
Stifel, Nicolaus & Company, Incorporated  
Tokyo-Mitsubishi International plc  
U.S. Bancorp Piper Jaffray Inc.  
UBS Securities LLC  
Wachovia Capital Markets, LLC  
Wells Fargo Van Kasper LLC  
Williams Capital Group, L.P.

**L. Counterparties to Major Leases**

American Finance Group  
CSA Financial Group  
CSI  
First Industrial L.P.  
Germain's Technology Group  
Germain's Technology Group Custom Coating and  
Enhancements, Inc.  
ICON Capital Corp  
JCR Investments, LLC  
Kilroy Realty, L.P.  
LaSalle National Bank, as Trustee under Trust No. 115897  
Pac Rim  
RCA  
Seed Systems, Inc  
TR Butterfield Trail Corp.



**EXHIBIT B**

**M. Counterparties to Major Contracts (over \$100,000)**

Advanced Casting Technologies  
AEP (Public Svc Co Oklahoma) OK  
Alabama Power Co.  
Aladdin Industries  
Alltel  
Alma Products  
Ameritech  
Ameritech Information Systems, Inc.  
Ameritech Mobile Services, Inc  
Antec Electric System Co. Ltd  
ANXe  
Applera Corporation  
AT&T Corp.  
AT&T Solutions, Inc.  
AT&T Wireless  
Autonova  
Avaya World Services, Inc.  
Bell South  
Blue Cross Blue Shield of Michigan  
Blue Totes – Atlantis  
Borla Romcat  
Bridgestone T.G. Australia Pty. Ltd  
BSH Industries  
CADPO  
Calsonic Kansei Corporation  
Cardinal Health 200, Inc.  
Chemical Reclamation Svcs Inc. USA  
CIA Industrial Armas  
CIGNA Behavioral Health  
CIGNA Healthcare  
Cinergy PSI IN  
Clifford Electronics, Inc.  
Cole Managed Vision  
Componentes Delfa, C.A.  
Compressor Works, Inc.  
Compuware  
Connecticut General Life Insurance Company  
Consumers Energy MI (Detroit)  
DAS Deutschland GmbH  
DAS Poland Spolka z.o.o  
Davis Vision  
Dayton Power & Light Co.  
Delkor Corporation  
Delph Lockheed Automotive S.A.  
Delphi Aftermarket France  
Delphi Auto Brazil – E&C  
Delphi Auto Systems Australia  
Delphi Auto Systems Brazil – Harrison  
Delphi Auto Systems India Private Limited (DASPL)

**EXHIBIT B**

Delphi Automotive Systems  
Delphi Automotive Systems Espana (Logrono)  
Delphi Automotive Systems Espana Cadiz  
Delphi Automotive Systems France  
Delphi Automotive Systems Italia Sri (Diavia)  
Delphi Automotive Systems Lockheed UK (Aftermarket)  
Delphi Automotive Systems Netherlands (Aftermarket)  
Delphi Automotive Systems Poland Sp. Z.o.o.  
Delphi Automotive Systems Portugal (Ponte de Sor)  
Delphi Automotive Systems Spain  
Delphi Automotive Systems Sungwoo  
Delphi Delco Electronics Suzhou  
Delphi Delco Liverpool  
Delphi Diesel Systems England  
Delphi Diesel Systems Ltd England  
Delphi Diesel Systems Spain  
Delphi Diesel Systems Turkey  
Delphi Diesel Systems UK  
Delphi Diesel Systems, S. L. Spain  
Delphi Harrison Calsonic (France)  
Delphi Lockheed Automotive France (Aftermarket)  
Delphi Packard Balcheng, Limited  
Delphi Packard Electric Co Ltd (Shanghai)  
Delphi Packard Electric Malaysia Sdn Bhd  
Delphi Packard Espana  
Delphi Saginaw Lingyun Brilliance and Palio  
Delphi Saginaw Lingyun Jinbel  
Delphi Sistemas de Energia (Portugal)  
Delphi TVS Diesel Systems Ltd India (Lucas)  
Delphi-TVS Diesel Systems Ltd (India)  
Delta Dental  
Delta Guc  
Deltek  
Design Solutions  
DSSI  
DTE Energy MI  
DuraSwitch  
East Penn Manufacturing Company  
EBD Ventures (Savage Enterprise)  
El Paso Electric Co. TX  
Electromotive  
Empress Ca-Le de Tiaxcala  
Entergy (MS Power & Light) USA  
Ericsson AB  
Erie Cnty. Dept. Environ Serv. OH  
Exacto (Perfection Spring)  
Fabrica De Aparatos De Air Acondicionado (FAACA)  
Falcon Asset Securitization Corporation  
Fitel USA Corp. (assigned by Lucent)  
Flip Chip Technologies  
Four Seasons License (Division of Standard Motor)

**EXHIBIT B**

Fraenkische USA, LP  
Gasbarre Products  
Gatewat Industries  
General Bearings Corporation  
General Motors Investment Management Corporation  
Georgia Power Company  
Girlock  
GM do Brasil  
GM France  
GM License Exchange  
Health Plus Options, Inc.  
Health Solutions Inc.  
Henry County REMC IN  
Hewitt Associates LLC  
HTC  
Hubei Auto Motor Factory  
Hubei Delphi Automotive Generator  
Hyundai Motor America  
IBM Corporation  
Inovise Medical, Inc.  
Intel Corporation  
Intellectual Property Mining (IPM)  
JLT Services Corporation  
John Ross & Associates  
Johns Hopkins University  
JSP Affiliates  
JSP America, Inc.  
JSP International Ltd.  
JSP International s.a.r.l.  
JSP Trading, Inc.  
Jupiter Securitization Corporation  
Kaiser Aluminum and Chemical  
Kale Oto Radyator  
Kitco Fiber Optics  
KDAC (Daewoo Motor Company)  
KPL (Western Resources) KS  
Kuo Yih Hsing Enterprise Co. Ltd (KYHE)  
Kyungshin Industrial Company Ltd and Bolim  
Lear Corporation  
Level 9  
Lockheed Martin Energy Systems (Oak Ridge Lab)  
Lord Corporation  
Lucent Technologies Inc.  
Magnetoelastic Devices  
Manzai  
Matsushita Electric Corporation of America  
Medco Health Solutions Inc.  
MetLife (Dental)  
Metropolitan Life Ins. Co.  
Middle East Battery Company  
Mikuni

**EXHIBIT B**

Mississippi Power Company  
MMT SA  
Moldflow Corporation  
Motores y Aparatos Electricos de Durango S.A. de C.V.  
M-Plan  
NASA  
Navigation Technologies  
New York Power Authority  
Nextel  
Nextel West Corp.  
Nokia Corporation  
North American Philips Corporation  
OneOK Energy Energy Marketing OK  
Orbital Fluid Technologies  
Peng Tan Settlement  
Pepco Energy Services, Inc. (PES)  
PSE&G NJ  
Purdue University  
R&D Enterprises  
Raufoss ASA  
Raytheon Company  
Rochester Gas & Electric NY  
Samlip Industrial Company  
Sanden Corporation  
Sanden International  
SBC Ameritech  
SDACC  
Shanghai Automotive Brake Systems  
Shanghai Automotive Brakes Corp.  
Shanghai Delco International Battery Company Ltd.  
Shanghai Delphi Auto Air Conditioning Systems  
Shanghai Delphi Automotive Door Latch  
Shanghai Ek-Chor General Machinery  
Shanghai Hezhong Automobile Company (Export & Import)  
Shanghai Huizhong Automotive Mfg. Co.  
Shanghai Saginaw Dongfeng Steering Gear  
SHPPS/Health International Inc.  
Societe Francaise Des Ammortisseurs (DeCarbon)  
Sonceboz SA  
Southern California Edison  
Sprint  
Sprint Spectrum, L.P.  
Sprint United  
SRI International  
Stant Manufacturing (Gates)  
State of Indiana  
Steward Inc.  
Tai Yue  
Takata  
TCS  
Teknit

**EXHIBIT B**

Test Products, Inc.  
The Bank of Tokyo-Mitsubishi, Ltd.  
The Regents of the University of Michigan  
Time Warner  
Tom Kelley  
Toshiba Corporation  
Trilogy Plastics  
Tripac International  
TXU Energy Retail Company LP  
TXU Energy Texas  
UBE Industries (America), Inc.  
UGC  
Unisia Jecs Corporation  
United Health Care Insurance Company  
Value Options, Inc. (Value Behavioral Health)  
VDO Control Systems  
VDO North America  
Verizon  
Verizon Wireless  
Verizon Wireless Messaging  
Wayne State University  
XM Satellite Radio, Inc.  
Yubei Machine Factory  
Zenith Fuel Systems  
Zhejiang Delphi Asia Pacific Brake (Yatal)

**N. Secured Financial Creditors**

See (C) Above

**O. Lienholders and Other Significant Lenders**

Ableco Finance LLC  
Air Liquide Industrial US LP  
American Equipment Leasing, a division of EAB Leasing Corp.  
Ameritech Credit Corporation  
Applied Industrial Technologies, Inc.  
Applied Industrial Technologies-ABC, Inc.  
Applied Industrial Technologies-DBB, Inc.  
Applied Industrial Technologies-Dixie, Inc.  
Assembleon America Inc.  
Bank of Lincolnwood  
Bank One Michigan  
Bank One, NA  
Canon Financial Services Inc.  
CIT Communications Finance Corporation  
CIT Systems Leasing  
CIT Technologies Corporation  
Citicorp Securities, Inc.  
Citicorp Vendor Finance, Inc.  
Compaq Financial Services Corporation  
Credit Lyonnais

**EXHIBIT B**

Dell Financial Services LP  
Delphi Automotive Systems Corp  
Fifth Third Bank, Western Michigan  
General Electric Capital Asset Funding  
GE Polymerland, Inc.  
ICX Corporation  
Information Leasing Corp.  
Kyocera Mita America, Inc.  
LaSalle Bank National Association  
LaSalle National Leasing Corporation  
Lease Plan USA, Inc.  
Magid Glove & Safety Mfg. Co. LLC  
Makino Inc.  
MetLife Capital LP  
Milacron Marketing Company  
Minolta Business Solutions, Inc.  
Minolta Business Systems, Inc.  
Motion Industries Inc.  
Motorola Credit Corporation  
OCE Financial Services, Inc.  
OCE North America, Inc.  
OCE-USA Inc.  
Omega Tool Corporation  
Relational Funding Corporation  
Sentry Financial Corporation  
Sentry Financial Inc.  
Southern Pacific Bancapital  
Tennant Financial Services  
The Huntington National Bank  
Toshiba American Information Systems Inc.  
UMB Bank Colorado, N.A.  
Van Dorn Demag Corporation  
Wells Fargo Bank Northwest, Trustee  
Windsor Mold Inc.  
Xel Communications, Inc.

**P. Major Customers**

ArvinMeritor Inc.  
Best Buy Co. Inc.  
BMW Group  
Caterpillar  
Circuit City Stores Inc.  
Collins & Aikman  
Cummins  
Daihatsu  
Fiat Group  
Ford Group  
Fuji Heavy Industries  
General Motors de Mexico S de RI  
General Motors de Mexico S Derlspom  
General Motors do Brasil Ltda

**EXHIBIT B**

General Motors Powertrain  
General Motors S Africa (Pty) Ltd  
GM de Argentina S A  
GM Espana SA  
GM Holden Ltd  
GM Powertrain  
GM SPO  
GMIO  
GMNAO  
Harley Davidson  
Honda  
Benteler  
Isuzu Group  
Isuzu Motors Europe Ltd  
Isuzu Motors Polska Sp Zo O  
Johnson Controls  
Kautex  
Mitsubishi  
Motorola Credit Corporation  
Motorola Inc.  
Navistar International  
Nissan  
Paccar  
Promotora  
PSA Group  
Renault  
Rover  
Standard Motor Products Inc.  
Toyota  
Volvo Truck  
VW Group  
Wal-Mart Stores CE  
Yorozu

**O. Major Suppliers**

AK Steel Corporation  
Freudenberg & Co. KG  
Timken Co., Inc.  
Affinia Canada Corp.  
Affinia Group Holdings Inc.  
Agfa Corporation  
Agilent Tech. (M) SDN BHD  
Aksys, Ltd.  
Alcan Inc  
Alpine Group, The  
Asahi Glass Co  
Autocam Corp.  
BAX Global  
Benteler Automotive  
Bosch Braking Systems Corp.  
British Vita PLC

**EXHIBIT B**

Calsonic Corp.  
Cardinal Health  
Carlisle Companies Inc.  
Centra Inc.  
Coinstar  
Corus LP  
Cyro Industries  
Daewoo Heavy Industry America  
Dayco Products LLC  
Deloitte & Touche  
Denso International America  
Direct Sourcing Solutions (DSSI)  
DMC 2 Canada Corporation  
EI Dupont de Nemours & Co. Inc.  
Engelhard Corporation  
Epcos AG  
Essex Group Inc.  
Federal Mogul Corp.  
Freescale Semiconductor, Inc.  
Fujitsu Ten Corporation  
Furukawa Electric Co. Ltd.  
Futaba Corp. of America  
General Electric Capital  
GKN PLC  
Handy & Harman  
Hewlett-Packard Co. - Roseville  
Hewlett-Packard Company  
Hewlett-Packard GmbH  
Hewlett-Packard Singapore  
Hewlett-Packard/San Jose  
Hitachi Chemical Asia Pacific  
H-P Asia Pacific Pte. Ltd.  
HP Financial Services  
HP Financial Services Cntr.  
HP International SARL  
HP Smartbuy  
HPC Engineering PLC  
HP-Colorado Springs  
HP-FORT COLLINS  
HP-San Diego HID  
HSS LLC  
Hub Group Associates Inc.  
Inotherapeutics  
Ispat International NV  
ITW Shakeproof Automotive  
ITW Tomco  
John Deere  
Key Safety Systems, Inc.  
KLA Tencor Corp.  
Koninklijke Philips Electronics NV  
L-3 Communications



**EXHIBIT B**

M&Q Plastic Products Inc.  
Matco Tools  
Medical Simulation Corporation  
Medrad  
Melling Tool Company  
Methode Electronics Inc.  
Microchip Technology Inc.  
Microsoft Services  
Minebea Co. Ltd.  
Mitsubishi Electric  
MSX International Inc  
National Semiconductor  
NEC Electronics Inc.  
Niton Corporation  
Noranda  
Noranda USA Inc.  
Norandal USA Inc.  
NuVasive, Inc.  
Olin Corp.  
Omega Automation Inc.  
Onex Corp  
Particle Measuring Systems, Inc.  
PBR Automotive USA LLC  
PBR Columbia LLC  
Philips Semiconductors  
Pressac  
PT Infineon Technologies Batam  
RBC Bremen Bearing, Inc.  
Republic Engineered Products Inc.  
Robert Bosch Corporation  
Rohm Co Ltd  
RSR Corporation  
Ryder Integrated Logistics  
Samtech  
Senko America Corporation  
Serigraph Inc  
SGS Thomson  
Siemens Automotive Ltd.  
SIRVA Relocation LLC  
Societe Industrielle De Sonceboz SA  
Sony Ericsson Mobile  
Spirent  
SPX Corp.  
StorageTek  
Sumitomo Electric Industries Ltd  
Sunrise Medical HHG, Inc.  
Sunrise Medical Ltd.  
Technitrol Inc  
The Swatch Group  
Tokico Ltd.  
Total SA

**EXHIBIT B**

Trelleborg AB  
TRW Automotive Holdings Corp.  
Tyco Electronics Corp.  
Tyco International Ltd.  
UBS AG  
Unigraphics Solutions Inc.  
US Steel Corporation  
USA Technologies, Inc.  
Waupaca Foundry Inc.  
WHX Corp  
Yazaki Corp.

**R. Letter of Credit Issuers and Beneficiaries**

C.N.A.  
Federal Environmental Protection Agency  
Reliance Insurance Company  
Safeco Insurance Co.  
State of New York, Workers' Compensation Board  
Toronto Dominion Bank

**S. State and Other Governmental Authorities**

Certified Unified Program Agencies (California) (CUPA)  
Illinois Environmental Protection Agency (EPA) (Illinois)  
Internal Revenue Service  
New York State Department of Environmental Conservation  
(NYSDEC)  
Pennsylvania Department of Environmental Protection  
Pension Benefit Guaranty Corporation (PBGC)  
South Carolina Department of Health and Environmental  
Control  
U.S. Department of Transportation  
U.S. Environmental Protection Agency

**T. Unions Representing Company Employees**

AFL-CIO Local 755  
IAM & AW - International Association of Machinists and  
Aerospace Workers  
IAM Local 78  
International Union of Operating Engineers  
International Union of Operating Engineers Local 101-S  
International Union of Operating Engineers Local 18-S  
International Union, United Automobile, Aerospace and  
Agricultural Implement Workers of America (UAW)  
IUE Local 1111  
IUE Local 416  
IUE Local 709  
IUE, AFL-CIO Local 698  
IUE, AFL-CIO Local 711  
IUE, AFL-CIO Local 718  
IUE, AFL-CIO Local 755  
IUE, AFL-CIO Local 801  
IUE, AFL-CIO,CLC Local 717

**EXHIBIT B**

IUOE Local 832S  
UAW Amalgamated Local 292  
UAW Amalgamated Local 686  
UAW Local 1021  
UAW Local 1097  
UAW Local 167  
UAW Local 1866  
UAW Local 2031  
UAW Local 2083  
UAW Local 2151  
UAW Local 2157  
UAW Local 2188  
UAW Local 2190  
UAW Local 2195  
UAW Local 286  
UAW Local 292  
UAW Local 438  
UAW Local 467  
UAW Local 651  
UAW Local 662  
UAW Local 686, Unit 19  
UAW Local 696  
UAW Local 699  
UAW Local 913  
UAW Local 969  
United Steel Workers of America AFL-CIO/CLC, Local Union  
87  
United Steelworkers of America  
USW Local 87